#### §478.153

which involves the exportation of firearms or ammunition.

[T.D. ATF-270, 53 FR 10507, Mar. 31, 1988; Redesignated by T.D. ATF-354, 59 FR 7114, Feb. 14, 1994, and further redesignated by T.D. ATF-361, 60 FR 10788, Feb. 27, 1995; T.D. ATF-363, 60 FR 17455, Apr. 6, 1995]

#### § 478.153 Semiautomatic assault weapons and large capacity ammunition feeding devices manufactured or imported for the purposes of testing or experimentation.

The provisions of §478.40 with respect to the manufacture, transfer, or possession of a semiautomatic assault weapon, and §478.40a with respect to large capacity ammunition feeding devices, shall not apply to the manufacture, transfer, or possession of such weapons or devices by a manufacturer or importer for the purposes of testing or experimentation as authorized by the Director. A person desiring such authorization shall submit a letter application, in duplicate, to the Director. Such application shall contain the name and addresses of the persons directing or controlling, directly or indirectly, the policies and management of the applicant, the nature or purpose of the testing or experimentation, a description of the weapons or devices to be manufactured or imported, and the source of the weapons or devices. The approved application shall be retained as part of the records required by subpart H of this part.

[T.D. ATF-363, 60 FR 17456, Apr. 6, 1995]

## Subpart J [Reserved]

## Subpart K—Exportation

#### §478.171 Exportation.

Firearms and ammunition shall be exported in accordance with the applicable provisions of section 38 of the Arms Export Control Act (22 U.S.C. 2778) and regulations thereunder. However, licensed manufacturers, licensed importers, and licensed dealers exporting firearms shall maintain records showing the manufacture or acquisition of the firearms as required by this part and records showing the name and address of the foreign consignee of the firearms and the date the firearms were exported. Licensed manufacturers

and licensed importers exporting armor piercing ammunition and semiautomatic assault weapons manufactured after September 13, 1994, shall maintain records showing the name and address of the foreign consignee and the date the armor piercing ammunition or semiautomatic assault weapons were exported.

[T.D. ATF-270, 53 FR 10507, Mar. 31, 1988; T.D. ATF-363, 60 FR 17456, Apr. 6, 1995]

## PART 479—MACHINE GUNS, DE-STRUCTIVE DEVICES, AND CER-TAIN OTHER FIREARMS

### Subpart A—Scope of Regulations

Sec.

479.1 General.

#### **Subpart B—Definitions**

479.11 Meaning of terms.

#### Subpart C—Administrative and Miscellaneous Provisions

479.21 Forms prescribed.

479.22 Right of entry and examination.

479.23 Restrictive use of required information.

479.24 Destructive device determination.

479.25 Collector's items.

479.26 Alternate methods or procedures; emergency variations from requirements.

## Subpart D—Special (Occupational) Taxes

479.31 Liability for tax.

479.32 Special (occupational) tax rates.

479.32a Reduced rate of tax for small importers and manufacturers.

479.33 Special exemption.

479.34 Special tax registration and return.

479.35 Employer identification number.

479.36 The special tax stamp, receipt for special (occupational) taxes.

479.37 Certificates in lieu of stamps lost or destroyed.

479.38 Engaging in business at more than one location.

479.39 Engaging in more than one business at the same location.

479.40 Partnership liability.

479.41 Single sale.

#### CHANGE OF OWNERSHIP

479.42 Changes through death of owner.

479.43 Changes through bankruptcy of owner.

479.44 Change in partnership or unincorporated association.

## Bureau of Alcohol, Tobacco, Firearms, and Explosives, Justice

Pt. 479

479.45 Changes in corporation.

CHANGE OF BUSINESS LOCATION

479.46 Notice by taxpayer.

CHANGE OF TRADE NAME

479.47 Notice by taxpayer.

PENALTIES AND INTEREST

479.48 Failure to pay special (occupational) tax.

479.49 Failure to register change or removal.

479.50 Delinquency.

479.51 Fraudulent return.

APPLICATION OF STATE LAWS

479.52 State regulations.

## Subpart E—Tax on Making Firearms

479.61 Rate of tax.

APPLICATION TO MAKE A FIREARM

479.62 Application to make.

479.63 Identification of applicant.

479.64 Procedure for approval of application.

479.65 Denial of application.

479.66 Subsequent transfer of firearms.

479.67 Cancellation of stamp.

EXCEPTIONS TO TAX ON MAKING FIREARMS

479.68 Qualified manufacturer.

479.69 Making a firearm for the United States.

479.70 Certain government entities.

REGISTRATION

479.71 Proof of registration.

#### Subpart F—Transfer Tax

479.81 Scope of tax.

479.82 Rate of tax.

479.83 Transfer tax in addition to import duty.

APPLICATION AND ORDER FOR TRANSFER OF FIREARM

479.84 Application to transfer.

479.85 Identification of transferee.

479.86 Action on application.

479.87 Cancellation of stamp.

EXEMPTIONS RELATING TO TRANSFERS OF FIREARMS

479.88 Special (occupational) taxpayers.

479.89 Transfers to the United States.

479.90 Certain government entities.

479.91 Unserviceable firearms.

479.92 Transportation of firearms to effect transfer.

OTHER PROVISIONS

479.93 Transfers of firearms to certain persons

## Subpart G—Registration and Identification of Firearms

479.101 Registration of firearms.

479.102 How must firearms be identified?

479.103 Registration of firearms manufactured.

479.104 Registration of firearms by certain governmental entities.

#### MACHINE GUNS

 $479.105\,$  Transfer and possession of machine guns.

#### Subpart H—Importation and Exportation

IMPORTATION

479.111 Procedure.

479.112 Registration of imported firearms.

479.113 Conditional importation.

#### EXPORTATION

479.114 Application and permit for exportation of firearms.

479.115 Action by Director.

479.116 Procedure by exporter.

479.117 Action by Customs.

479.118 Proof of exportation.

479.119 Transportation of firearms to effect exportation.

479.120 Refunds.

479.121 Insular possessions.

ARMS EXPORT CONTROL ACT

479.122 Requirements.

### Subpart I—Records and Returns

479.131 Records.

### Subpart J—Stolen or Lost Firearms or Documents

479.141 Stolen or lost firearms.

479.142 Stolen or lost documents.

## Subpart K—Examination of Books and Records

479.151 Failure to make returns: Substitute returns.

479.152 Penalties (records and returns).

## Subpart L—Distribution and Sale of Stamps

479.161 National Firearms Act stamps.

479.162 Stamps authorized.

479.163 Reuse of stamps prohibited.

#### §479.1

# Subpart M—Redemption of or Allowance for Stamps or Refunds

479.171 Redemption of or allowance for stamps.

479.172 Refunds.

### Subpart N—Penalties and Forfeitures

479.181 Penalties.

479.182 Forfeitures.

#### Subpart O—Other Laws Applicable

479.191 Applicability of other provisions of internal revenue laws.

479.192 Commerce in firearms and ammunition.

479.193 Arms Export Control Act.

AUTHORITY: 26 U.S.C. 7805.

SOURCE: 36 FR 14256, Aug. 3, 1971, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975. Further redesignated by T.D. ATF-487, 68 FR 3752, Jan. 24, 2003.

EDITORIAL NOTE: Nomenclature changes appear at T.D. ATF-487, 68 FR 3752, Jan. 24, 2003.

## Subpart A—Scope of Regulations

#### §479.1 General.

This part contains the procedural and substantive requirements relative to the importation, manufacture, making, exportation, identification and registration of, and the dealing in, machine guns, destructive devices and certain other firearms under the provisions of the National Firearms Act (26 U.S.C. Chapter 53).

[36 FR 14256, Aug. 3, 1971. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-48, 44 FR 55842, Sept. 28, 1979]

## Subpart B—Definitions

#### § 479.11 Meaning of terms.

When used in this part and in forms prescribed under this part, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, terms shall have the meanings ascribed in this section. Words in the plural form shall include the singular, and vice versa, and words importing the masculine gender shall include the feminine. The terms "includes" and "including" do not exclude other things not enumerated which are in the same

general class or are otherwise within the scope thereof.

Antique firearm. Any firearm not designed or redesigned for using rim fire or conventional center fire ignition with fixed ammunition and manufactured in or before 1898 (including any matchlock, flintlock, percussion cap, or similar type of ignition system or replica thereof, whether actually manufactured before or after the year 1898) and also any firearm using fixed ammunition manufactured in or before 1898, for which ammunition is no longer manufactured in the United States and is not readily available in the ordinary channels of commercial trade.

Any other weapon. Any weapon or device capable of being concealed on the person from which a shot can be discharged through the energy of an explosive, a pistol or revolver having a barrel with a smooth bore designed or redesigned to fire a fixed shotgun shell, weapons with combination shotgun and rifle barrels 12 inches or more, less than 18 inches in length, from which only a single discharge can be made from either barrel without manual reloading, and shall include any such weapon which may be readily restored to fire. Such term shall not include a pistol or a revolver having a rifled bore, or rifled bores, or weapons designed, made, or intended to be fired from the shoulder and not capable of firing fixed ammunition.

ATF officer. An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform any function relating to the administration or enforcement of this part.

Customs officer. Any officer of the Customs Service or any commissioned, warrant, or petty officer of the Coast Guard, or any agent or other person authorized by law or designated by the Secretary of the Treasury to perform any duties of an officer of the Customs Service.

Dealer. Any person, not a manufacturer or importer, engaged in the business of selling, renting, leasing, or loaning firearms and shall include pawnbrokers who accept firearms as collateral for loans.

Destructive device. (a) Any explosive, incendiary, or poison gas (1) bomb, (2)